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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
JAMES RUSSO,	:	07 Civ. 5469 (WHP)
	:	
Plaintiff,	:	<b>ANSWER OF DEFENDANT MP 222</b>
	:	<b>LLC TO CROSSCLAIM OF</b>
- against -	:	<b>DEFENDANT UNITED STATES</b>
	:	<b>INTERNAL REVENUE SERVICE</b>
MP 222 LLC, 222 EAST 95TH STREET	:	
OWNERS CORP., COMMISSIONER OF SOCIAL :	:	
SERVICES OF THE CITY OF NEW YORK,	:	
NEW YORK STATE DEPARTMENT OF :	:	
TAXATION AND FINANCE, MERRILL LYNCH :	:	
CREDIT CORPORATION and INTERNAL :	:	
REVENUE SERVICE OF THE UNITED STATES :	:	
OF AMERICA.	:	Defendant Demands Trial by Jury
	:	
Defendants.	:	
-----	x	

Defendant MP 222 LLC ("MP 222") answers the crossclaim of defendant United States Internal Revenue Service as follows:

1. Admits that, as a contract vendee, MP 222 has an equitable interest in the Apartments, and otherwise lacks knowledge or information sufficient to form a belief as to the truth of the averments of the crossclaim.

WHEREFORE, defendant MP 222 LLC demands judgment as follows:

- A. Any judgment or declaratory judgment that that the Court may enter shall not require MP 222 to purchase the Units, as the seller of such Units is presently in default of the Contract.
- B. An award of the costs and disbursements of this action, including MP 222's reasonable legal fees and expenses; and
- C. Such other and further relief as the Court deems just and appropriate.

Dated: New York, NY  
August 8, 2007

GRAUBARD MILLER

By: 

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